

## Taxation and Finance, Department of

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### Mission

To efficiently collect tax revenues in support of State services and programs while acting with integrity and fairness in the administration of the tax laws of New York State.

### Organization and Staffing

The Department of Taxation and Finance (DTF) collects tax revenue and provides associated services in support of certain New York State government operations. In fulfilling its responsibilities, the Department collects and accounts for \$118.5 billion in State taxes and about \$43 billion in local taxes; administers 32 State and 13 local taxes, including New York City and City of Yonkers income taxes, as well as the Metropolitan Commuter Transportation Mobility Tax; and processes about 29 million returns. The Department also manages the State Treasury, which provides investment and cash management services to various State agencies and public benefit corporations, and acts on the Tax Commissioner's behalf as joint custodian of the State's General Checking Account. On June 6, 2010, the Department statutorily merged with the former Office of Real Property Services (ORPS) in order to realize significant savings and efficiencies, as well as enhance the State's oversight of local property tax administration.

### Budget Highlights

The FY 2024 Executive Budget recommends \$479.8 million All Funds (\$297.7 million General Fund; \$182.1 million Other Funds) for the Department of Taxation and Finance. This is an increase of \$1.0 million, or 0.2 percent, from FY 2023 levels, which will provide sufficient appropriation authority to disburse payments to localities for applicable medical cannabis sales. The Executive Budget recommends a workforce of 3,785 FTEs for the Department, consistent with FY 2023 levels.

### Program Highlights

The Tax Department efficiently collects tax revenues with integrity, fairness, and a customer service focus. The Department is actively modernizing and right-sizing to be more efficient, effective, and accountable to its customers. Forward-looking operational goals include:

- Strategically invest in enabling technologies and business intelligence to optimize outcomes.
- Rapidly and nimbly deploy resources to address fluctuations, trends, and operational changes and challenges.
- Recruit, develop, and retain top talent.

Department operations are organized along major functional lines:

**Administration and Operations:** Supports the Department's revenue-generation mission through the delivery of legal, financial, personnel, and other critical services.

**Conciliation and Mediation:** Provides taxpayers with a statutorily-mandated option of informal and impartial dispute resolution in an attempt to avoid time-consuming formal administrative hearings with the Division of Tax Appeals.

**Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax:** Reviews tax policies and proposals; develops tax forms, instructions, and guidance; captures tax return data and maintains taxpayer records; processes payments and refunds; responds to taxpayer inquiries; identifies and resolves errors; identifies and investigates noncompliance with the tax code; collects delinquent taxes; oversees local property tax administration in New York State; performs assessment equalization in order to apportion property taxes and calculate State aid; determines assessments on specific property categories; and delivers assessment support services to local governments.

**Treasury Management:** Acts on the Tax Commissioner's behalf as custodian of the State Treasury and joint-custodian of the State's General Checking Account.

**ALL FUNDS  
APPROPRIATIONS  
(dollars)**

Category	Available FY 2023	Appropriations Recommended FY 2024	Change From FY 2023	Reappropriations Recommended FY 2024
State Operations	471,897,700	471,897,700	0	35,523,000
Aid To Localities	6,926,000	7,926,000	1,000,000	0
<b>Total</b>	<b>478,823,700</b>	<b>479,823,700</b>	<b>1,000,000</b>	<b>35,523,000</b>

**ALL FUND TYPES  
PROJECTED LEVELS OF EMPLOYMENT BY PROGRAM  
FILLED ANNUAL SALARIED POSITIONS**

Program	FY 2023 Estimated FTEs 03/31/23	FY 2024 Estimated FTEs 03/31/24	FTE Change
Administration and Operations			
General Fund	300	300	0
Conciliation and Mediation			
General Fund	23	23	0
New York State Secure Choice Savings			
Special Revenue Funds - Other	6	6	0
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax			
General Fund	2,763	2,763	0
Special Revenue Funds - Other	661	661	0
Treasury Management			
Special Revenue Funds - Other	32	32	0
<b>Total</b>	<b>3,785</b>	<b>3,785</b>	<b>0</b>

**STATE OPERATIONS  
ALL FUNDS FINANCIAL REQUIREMENTS BY FUND TYPE  
APPROPRIATIONS  
(dollars)**

Fund Type	Available FY 2023	Recommended FY 2024	Change
General Fund	296,816,300	296,816,300	0
Internal Service Funds	74,642,400	74,642,400	0
Special Revenue Funds - Other	100,439,000	100,439,000	0
<b>Total</b>	<b>471,897,700</b>	<b>471,897,700</b>	<b>0</b>

NYS DOB | FY2024 Executive Budget | Agency Appropriations  
**STATE OPERATIONS**  
**ALL FUNDS FINANCIAL REQUIREMENTS BY PROGRAM**  
**APPROPRIATIONS**  
(dollars)

Program	Available FY 2023	Recommended FY 2024	Change
Administration and Operations			
General Fund	56,574,000	56,574,000	0
Conciliation and Mediation			
General Fund	3,129,000	3,129,000	0
New York State Secure Choice Savings			
Special Revenue Funds - Other	3,000,000	3,000,000	0
New York State is Open for Business			
General Fund	250,000	250,000	0
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax			
General Fund	236,863,300	236,863,300	0
Internal Service Funds	74,642,400	74,642,400	0
Special Revenue Funds - Other	92,939,000	92,939,000	0
Treasury Management			
Special Revenue Funds - Other	4,500,000	4,500,000	0
<b>Total</b>	<b>471,897,700</b>	<b>471,897,700</b>	<b>0</b>

**STATE OPERATIONS - GENERAL FUND**  
**SUMMARY OF PERSONAL SERVICE APPROPRIATIONS AND CHANGES**  
**FY 2024 RECOMMENDED**  
(dollars)

Program	Total		Personal Service Regular (Annual Salaried)	
	Amount	Change	Amount	Change
Administration and Operations	36,288,000	0	36,086,000	0
Conciliation and Mediation	3,001,000	0	2,941,000	0
New York State is Open for Business	250,000	0	250,000	0
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax	224,552,000	0	221,115,000	0
<b>Total</b>	<b>264,091,000</b>	<b>0</b>	<b>260,392,000</b>	<b>0</b>

Program	Temporary Service (Nonannual Salaried)		Holiday/Overtime Pay	
	Amount	Change	Amount	Change
Administration and Operations	142,000	0	60,000	0
Conciliation and Mediation	50,000	0	10,000	0
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax	1,247,000	0	2,190,000	0
<b>Total</b>	<b>1,439,000</b>	<b>0</b>	<b>2,260,000</b>	<b>0</b>

**STATE OPERATIONS - GENERAL FUND  
SUMMARY OF NONPERSONAL SERVICE AND MAINTENANCE UNDISTRIBUTED  
APPROPRIATIONS AND CHANGES  
FY 2024 RECOMMENDED  
(dollars)**

Program	Total		Supplies and Materials	
	Amount	Change	Amount	Change
Administration and Operations	20,286,000	0	3,018,000	0
Conciliation and Mediation	128,000	0	18,000	0
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax	12,311,300	0	454,000	0
<b>Total</b>	<b>32,725,300</b>	<b>0</b>	<b>3,490,000</b>	<b>0</b>

Program	Travel		Contractual Services	
	Amount	Change	Amount	Change
Administration and Operations	134,000	0	16,243,000	0
Conciliation and Mediation	91,000	0	14,000	0
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax	4,707,300	0	7,033,000	0
<b>Total</b>	<b>4,932,300</b>	<b>0</b>	<b>23,290,000</b>	<b>0</b>

Program	Equipment	
	Amount	Change
Administration and Operations	891,000	0
Conciliation and Mediation	5,000	0
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax	117,000	0
<b>Total</b>	<b>1,013,000</b>	<b>0</b>

NYS DOB | FY 2024 Executive Budget | Agency Appropriations  
**STATE OPERATIONS - OTHER THAN GENERAL FUND**  
**SUMMARY OF APPROPRIATIONS AND CHANGES**  
**FY 2024 RECOMMENDED**  
**(dollars)**

Program	Total		Personal Service	
	Amount	Change	Amount	Change
New York State Secure Choice Savings	3,000,000	0	399,000	45,000
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax	167,581,400	0	75,416,600	0
Treasury Management	4,500,000	0	2,058,000	0
<b>Total</b>	<b>175,081,400</b>	<b>0</b>	<b>77,873,600</b>	<b>45,000</b>

Program	Nonpersonal Service	
	Amount	Change
New York State Secure Choice Savings	2,601,000	(45,000)
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax	92,164,800	0
Treasury Management	2,442,000	0
<b>Total</b>	<b>97,207,800</b>	<b>(45,000)</b>

**AID TO LOCALITIES**  
**ALL FUNDS FINANCIAL REQUIREMENTS BY FUND TYPE**  
**APPROPRIATIONS**  
**(dollars)**

Fund Type	Available FY 2023	Recommended FY 2024	Change
General Fund	926,000	926,000	0
Special Revenue Funds - Other	6,000,000	7,000,000	1,000,000
<b>Total</b>	<b>6,926,000</b>	<b>7,926,000</b>	<b>1,000,000</b>

**AID TO LOCALITIES**  
**ALL FUNDS FINANCIAL REQUIREMENTS BY PROGRAM**  
**APPROPRIATIONS**  
**(dollars)**

Program	Available FY 2023	Recommended FY 2024	Change
Medical Cannabis			
Special Revenue Funds - Other	6,000,000	7,000,000	1,000,000
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax			
General Fund	926,000	926,000	0
<b>Total</b>	<b>6,926,000</b>	<b>7,926,000</b>	<b>1,000,000</b>

Note: Most recent estimates as of 02/01/2023